

701—226.19 (423) Nonexclusive lists. The following tables list items that are taxable or exempt.

226.19(1) *Exempt for agricultural production.*

adjuvants	irrigation equipment
alternators and generators*	kill cones
augers*	limestone, agricultural
balers	manure spreaders
bale transportation equipment	mowers, hay
baling wire and binding twine	oil filters
batteries for exempt machinery	oil pumps
blowers, grain dryer	packing materials
brush hogs*	pesticides
combines, cornheads, platforms	pickers
conveyors, temporary or portable*	plants (seeds)
corn pickers	planters
crawlers, tractor	plows
cultipackers	piston rings
cultivators	pruning and picking equipment*
discs	replacement parts
draft horses	rock pickers
drags	rollers*
drainage pipe and tile	rotary blade mowers; not lawn mowers
dusters*	rotary hoes
ensilage cutters	seeders
ensilage forks and trucks (a pickup does not qualify)	seed cleaners*
farm wagons and accessories	seed planters
fertilizer, agricultural	seeds
fertilizer spreaders	self-propelled implements
filters	shellers*
forage harvesters, boxes	silo blowers, unloaders*
fuel for grain drying or other agricultural production	sowers
gaskets	spark plugs for exempt machinery
grain augers, portable*	sprayers*
grain drills	spreaders
grain dryer, heater and blower only	sprinklers
grain planters	subsoilers
harrows	surfactants
hay conditioners	tillers
hay hooks	tires for exempt machinery
hay loaders	tractor chains
herbicides	tractors, farm

implements customarily drawn or attached
to a self-propelled implement
insecticides

tractor weights
vegetable harvesters
weeders*

* Exempt if drawn or attached to a self-propelled farm implement or, if portable, used directly and primarily in agricultural production.

226.19(2) *Exempt for dairy and livestock production.*

adjuvants
alternators and generators¹
artificial insemination equipment
auger systems
automatic feeding systems, portable
batteries for exempt machinery

barn ventilators
bedding materials²
breeding stock, agricultural
bulk feeding tanks, portable
bulk milk coolers and tanks, portable
calf weaners and feeders, portable

cattle feeders, portable
chain and rope hoists, portable¹
chicken pickers, plucking equipment

chick guards
clipping machines, portable³
conveyors, temporary or portable¹
cow stalls, portable
cow ties, portable
cow watering and feeding bowls, portable
crawlers, tractor
currying and oiling machines, portable
curtains and curtain systems
dehorner
domestic fowl
draft horses
drip systems
electric fence equipment, portable
fans and fan systems
farm wagons and accessories

heaters, portable
hog feeders, portable
hog ringers³
hoof trimmers, portable³
hypodermic syringes and needles, nondisposable
implements customarily drawn or attached
to a self-propelled implement
incubators, portable
inlets and inlet systems
inoculation materials
insecticides
kill cones
livestock feeding, watering and handling
equipment, portable
loading chutes, portable
manure brooms, portable³
manure handling equipment, includes front-
end and rear-end loaders, portable³
manure scoops, portable¹
medications
milk coolers, portable
milking equipment, includes cans, etc.³
milking machines
milk strainers and strainer disks, if not disposable
milk tanks, portable
pesticides
poultry feeders, portable
poultry founts, portable
poultry litters, portable
poultry nests, portable
refrigerators
replacement parts
sawdust²
self-propelled implements

farrowing houses, crates, stalls, portable	shutters and shutter systems
feed	space heaters, portable
feed bins, portable	specialized flooring, portable
feed carts, portable	sprayers ¹
feed elevators, portable	squeeze chutes, stalls, portable
feed grinders, portable	stanchions, portable
feed scoops ³	surfactants
feed tanks, portable	tires for exempt machinery
feeder chutes, portable	thermometers ³
feeders, portable	tractor chains
fence and fencing supplies, temporary or portable	tractors, farm
foggers	tractor weights
fuel to heat or cool livestock buildings	vacuum coolers
gaskets	ventilators
gates, portable	water filters, heaters, pumps, softeners, portable
gestation stalls, portable	waterers/watering tanks, portable
grooming equipment, portable ³	weaners
head gates, portable	wood chips ²

¹ Exempt if drawn or attached to a self-propelled farm implement or, if portable, used directly and primarily in dairy or livestock production.

² Exempt when used as livestock and poultry bedding.

³ Designed for farm use.

226.19(3) *Exempt for flowering, ornamental, or vegetable plant production.*

air-conditioning pads	greenhouse monorail systems*
airflow control tubes	greenhouse thermometers
atmospheric CO ₂ control and monitoring equipment	handcarts used to move plants
backup generators	lighting which provides artificial sunlight
bins holding sterilized soil	overhead heating, lighting, and watering systems*
control panels for heating and cooling systems*	overhead tracks for holding potted plants*
coolers used to chill plants*	plant tables*
cooling walls* or membranes	plant watering systems*
equipment used to control water levels for subirrigation	portable buildings used to grow plants*
fans used for cooling and ventilating*	seeding and transplanting machines
floor mesh for controlling weeds	soil pot and soil flat filling machines
germination chambers	steam generators for soil sterilization*

greenhouse boilers*
 greenhouse netting or mesh when used
 for light and heat control

warning devices which monitor excess heat or cold
 watering booms

* Exempt if not real property. “Real property” is defined in Iowa Code subsection 4.1(13) as “lands, tenements, hereditaments, and all rights thereto and interests therein, equitable as well as legal.” See 701—Chapter 219.

226.19(4) *Taxable even if used in agricultural production.*

additives
 air compressors
 air conditioners, unless a replacement part
 for exempt machinery
 air tanks
 antifreeze
 axes
 barn cleaner, permanent
 baskets
 belt dressing
 bins, permanent
 brooms
 buckets
 building materials* and supplies
 burlap cleaners
 cattle feeders, permanent
 cement
 chain saws
 cleaning brushes

 cleansing agents and materials
 computers (including laptop), for personal use
 computer software
 construction tools
 concrete
 conveyors, permanent
 cow ties, permanent
 ear tags
 fence, posts, wire, permanent
 field toilets
 fire prevention equipment
 freon

 fuel additives
 fuel tanks and pumps

lubricants and fluids
 lumber*
 marking chalk

 mops
 motor oils
 nails
 office supplies
 oxygen
 packing room supplies
 paint and paint sprayers
 pliers
 posthole diggers, hand tool
 poultry brooders, permanent
 poultry feeders, permanent
 poultry nests, permanent
 pruning tools
 pumps for household or lawn use
 radios, unless a replacement part for
 exempt machinery
 refrigerators for home use
 repair tools
 road maintenance equipment
 road scraper
 roofing
 sanders
 scrapers
 screwdrivers
 shingles
 shovels
 silos
 snow fence unless portable and used directly
 in dairy and livestock production
 snow plows and snow equipment
 space heaters, permanent

garden hoses and rakes	specialized flooring, permanent
glass	sprinklers, permanent
grain bins and tanks, permanent*	stalls, permanent
grease	staples
grease guns	stanchions, permanent
hammers	storage tanks
hog rings	tarps
hydraulic fluids	tiling machinery and equipment
hypodermic syringes, disposable	tractors, garden
lamps	welders
lanterns	wheel barrows
light bulbs (for household use)	wrenches

* The buyer of building materials is responsible for paying sales tax or use tax on those materials, including materials to construct grain bins. The buyer is the person who pays the vendor.

This rule is intended to implement Iowa Code subsections 423.3(6) and 423.3(11).

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